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ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
JUNE 30, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-18-06

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INDEPENDENT AUDITOR'S REPORT

Sheriff Laura Balthazar
 St. Landry Parish
 Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff, as of and for the year ended June 30, 2006, which collectively comprise the Sheriff's financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff, as of June 30, 2006, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 21, 2006, on our consideration of the St. Landry Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Sheriff Laura Balthazar
St. Landry Parish
Opelousas, Louisiana

The other required supplementary information on page 20 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

The St. Landry Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement although not required to be part of the financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Landry Parish Sheriff's basic financial statements. The other supplementary information on pages 21 through 28 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements taken as a whole. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

John S. Dowling & Company

Opelousas, Louisiana
September 21, 2006

FINANCIAL SECTION

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2006

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$3,913,229
Internal balances	122,260
Due from others	300,824
Capital assets (net)	<u>1,630,056</u>
<u>Total assets</u>	<u>5,966,369</u>
<u>LIABILITIES</u>	
Accounts payable	<u>323,868</u>
<u>Total liabilities</u>	<u>323,868</u>
<u>NET ASSETS</u>	
Investment in capital assets, net of related debt	1,630,056
Restricted for	
Training facility and substation	1,000,000
Unrestricted	<u>3,012,445</u>
<u>Total net assets</u>	<u>5,642,501</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
JUNE 30, 2006

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSES) REVENUES AND CHANGES IN NET ASSETS
		FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Governmental Activities				
Public safety	\$9,769,879	\$2,107,998	\$741,607	\$ (6,920,274)
Total governmental activities	9,769,879	2,107,998	741,607	(6,920,274)
General Revenues				
Taxes				
Ad valorem taxes				1,639,881
Sales taxes				7,232,265
Intergovernmental				473,114
Interest earnings				33,097
Sale of equipment				2,700
Miscellaneous				132,995
Total general revenues				9,514,052
Change in net assets				2,593,778
Net assets, beginning of year				3,048,723
Net assets, end of year				5,642,501

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2006

	<u>GENERAL FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>			
Cash	\$3,880,518	\$32,711	\$3,913,229
Accounts receivable	300,824		300,824
Due from other funds	<u>122,260</u>		<u>122,260</u>
<u>Total assets</u>	<u>4,303,602</u>	<u>32,711</u>	<u>4,336,313</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Accounts payable	\$154,459		\$154,459
Payroll taxes withheld and payable	<u>169,409</u>		<u>169,409</u>
<u>Total liabilities</u>	<u>323,868</u>	<u>-0-</u>	<u>323,868</u>
<u>FUND BALANCES</u>			
Fund balance			
Reserved for			
Training facility and substation	1,000,000		1,000,000
Unreserved and undesignated			
General Fund	2,979,734		2,979,734
Special Revenue Fund		\$32,711	32,711
<u>Total fund balances</u>	<u>3,979,734</u>	<u>32,711</u>	<u>4,012,445</u>
<u>Total liabilities and fund balances</u>	<u>4,303,602</u>	<u>32,711</u>	<u>4,336,313</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE
SHEET TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

Total fund balances for governmental funds at June 30, 2006		\$4,012,445
Cost of capital assets at June 30, 2006	\$2,779,059	
Less: Accumulated depreciation as of June 30, 2006	<u>(1,149,003)</u>	<u>1,630,056</u>
Net assets at June 30, 2006		<u>5,642,501</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	<u>GENERAL FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>			
Taxes	\$8,872,146		\$8,872,146
Intergovernmental	1,214,721		1,214,721
Charges for services	1,982,079		1,982,079
Contraband money		\$32,454	32,454
Miscellaneous	261,841	416	262,257
<u>Total revenues</u>	<u>12,330,787</u>	<u>32,870</u>	<u>12,363,657</u>
<u>EXPENDITURES</u>			
Public safety			
Current operating	9,216,352	53,090	9,269,442
Capital outlay	612,008	17,020	629,028
<u>Total expenditures</u>	<u>9,828,360</u>	<u>70,110</u>	<u>9,898,470</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>2,502,427</u>	<u>(37,240)</u>	<u>2,465,187</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in		24,171	24,171
Operating transfers out	(24,171)		(24,171)
<u>Total other financing sources (uses)</u>	<u>(24,171)</u>	<u>24,171</u>	<u>-0-</u>
<u>NET CHANGE IN FUND BALANCES</u>	2,478,256	(13,069)	2,465,187
<u>FUND BALANCES, beginning of year</u>	<u>1,501,478</u>	<u>45,780</u>	<u>1,547,258</u>
<u>FUND BALANCES, end of year</u>	<u>3,979,734</u>	<u>32,711</u>	<u>4,012,445</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2006

Total net change in fund balances for the year ended June 30, 2006			\$2,465,187
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balances			629,028
Less: Depreciation expense for the year ended June 30, 2006		\$(447,498)	
Deletions in depreciation for assets sold/salvaged		<u>(52,939)</u>	<u>(500,437)</u>
Total change in net assets for the year ended June 30, 2006			<u>2,593,778</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

	CIVIL FUND	BOND FUND	TAX COLLECTOR ACCOUNT	TAX COLLECTOR LICENSE ACCOUNT	PRISONERS' MONEY FUND	DRUG SEIZURE FUND	SUBPOENA WITNESS FUND	TOTAL
ASSETS								
Cash	\$58,979	\$523,879	\$1,655,951	\$8,743	\$11,501	\$18,756	\$74	\$2,277,883
Due from others		1,272	8,386					9,658
Subpoena fees receivable							440	440
<u>Total assets</u>	<u>58,979</u>	<u>525,151</u>	<u>1,664,337</u>	<u>8,743</u>	<u>11,501</u>	<u>18,756</u>	<u>514</u>	<u>2,287,981</u>
LIABILITIES								
Suits held in escrow	\$57,832							\$57,832
Due to General Fund	1,147	\$52,254	\$67,474	\$1,311			\$74	122,260
Cash bonds payable		172,550						172,550
Due to governmental agencies								
and others		220,736	285,219	7,432		\$18,756		532,143
Partial court costs payable		16,746						16,746
Taxes paid under protest								1,311,644
Due to prisoners and others			1,311,644		\$11,501			11,501
Criminal housing fee payable		62,865						62,865
Subpoena fees payable							440	440
<u>Total liabilities</u>	<u>58,979</u>	<u>525,151</u>	<u>1,664,337</u>	<u>8,743</u>	<u>11,501</u>	<u>18,756</u>	<u>514</u>	<u>2,287,981</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

B. THE REPORTING ENTITY

The St. Landry Parish Sheriff is an independently elected official and is legally separate from the St. Landry Parish Government. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government, is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Parish Government) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

B. THE REPORTING ENTITY - Continued

2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the St. Landry Parish Sheriff is not a component unit of the St. Landry Parish Government due to the following:

1. The Sheriff is an independently elected official.
2. The Sheriff is not fiscally dependent on the parish government.
3. The reporting entity's financial statements are not misleading.

C. BASIS OF PRESENTATION

The accompanying financial statements of the St. Landry Parish Sheriff have been prepared in conformity with United States generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June, 1999.

D. FINANCIAL STATEMENTS

Government-wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of St. Landry Parish Sheriff, the primary government, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. FINANCIAL STATEMENTS - Continued

Fund Financial Statements

The accounts of the Sheriff are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds

Governmental funds account for all or most of the Sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Sheriff. The following are the Sheriff's governmental funds:

General Fund - The primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended in accordance with state and federal laws and according to the Sheriff's policy.

Special Revenue Fund - Used to account for the proceeds of specific revenue sources (other than specific assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes.

Agency Funds - Used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies and litigants in suits, in the manner prescribed by law. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities the governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The accounting objective of the "economic resources" measurement focus is the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.
- c. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Government-wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Fund Financial Statements

The financial transactions of the Sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the Sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Major revenues considered susceptible to accrual are ad valorem taxes, prisoner feeding and maintenance, video poker, state supplemental pay, shared revenues, grants and interest on investments. Commissions on licenses, permits, traffic tickets, and court fines are recognized when received because they are not objectively measurable.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Insurance and similar services which extend over more than one accounting period are expensed in the period paid.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Investments - Louisiana statutes authorize the Sheriff to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Prior to GASB No. 34, governments were not required to report general infrastructure assets. The Sheriff does not have public domain or infrastructure expenditures. Interest costs during construction if incurred, are not capitalized.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Capital Assets - Continued

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20 - 40 years
Equipment and automobiles	3 - 24 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Budgets and Budgetary Accounting - The Sheriff follows these procedures in establishing the budgetary data reflected in these financial statements.

1. The Sheriff proposes an operating budget for the General Fund and the Special Revenue Fund prior to the beginning of each fiscal year.
2. A public hearing on the proposed budget is advertised, and the budget is discussed and adopted at a public hearing when presented.
3. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. All appropriations lapse at year-end.
5. All changes in the budget must be approved by the Sheriff.

The budgeted accounts shown in these financial statements as of June 30, 2006 were amended during a public meeting held prior to year-end.

Encumbrances - The Sheriff does not employ the encumbrance system of accounting.

Compensated Absences - Employees of the St. Landry Parish Sheriff earn annual leave of 10 working days per year. Sick leave is earned at the rate of 1 day for each month worked. Both unused annual vacation and sick leave are forfeited at year-end, retirement or termination. Accordingly, no liability has been recorded at June 30, 2006.

Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (2) CASH

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank in the entity's name. The market value of the pledged securities must at all times equal or exceed 100% of the uninsured amount on deposit with the bank.

At June 30, 2006, the carrying amount of the St. Landry Parish Sheriff's deposits was \$6,187,491, and the bank balance was \$6,548,711. Of the \$6,548,711, approximately \$1,000,000 was covered by FDIC insurance and approximately \$5,548,711 was covered by securities held by the pledging financial institution in the Sheriff's name. Cash on hand at June 30, 2006 was \$3,621.

NOTE (3) DUE FROM/TO OTHER FUNDS/ACCOUNTS

Individual balances due from/to other funds/accounts at June 30, 2006, are as follows:

<u>Funds/Accounts</u>	<u>Due From Other Funds/ Accounts</u>	<u>Due To Other Funds/ Accounts</u>
General Fund	\$122,260	
Agency Funds		
Civil Fund		\$1,147
Bond Fund		52,254
Tax Collector Account		67,474
License Account		1,311
Subpoena Witness Fund		74
	<u>122,260</u>	<u>122,260</u>

The above due to/from's represent amounts paid/received within one year from the date of the financial statements.

NOTE (4) ACCOUNTS RECEIVABLE

Accounts receivable in the General Fund are comprised of the following:

	<u>2006</u>
Video poker	\$41,573
Grants	6,808
Federal excise tax refund	29,896
State prisoner feeding	92,561
Parish prisoner feeding	38,171
Racino	34,972
Telephone commissions	2,994
Litter abatement	2,700
Salaries - security	660
Court attendance	2,450
Prison transportation	2,304
FEMA	43,665
Miscellaneous	2,070
	<u>300,824</u>

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (5) CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended June 30, 2006, for the Sheriff are as follows:

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2006</u>
Governmental activities				
Land	\$98,500			\$98,500
Buildings	194,317	\$261,660		455,977
Equipment	<u>2,019,518</u>	<u>367,368</u>	<u>\$162,304</u>	<u>2,224,582</u>
Total at historical cost	<u>2,312,335</u>	<u>629,028</u>	<u>162,304</u>	<u>2,779,059</u>
Less accumulated depreciation				
Buildings	48,252	7,261		55,513
Equipment	<u>762,618</u>	<u>440,237</u>	<u>109,365</u>	<u>1,093,490</u>
Total accumulated depreciation	<u>810,870</u>	<u>447,498</u>	<u>109,365</u>	<u>1,149,003</u>
Governmental activities				
Capital assets, net	<u>1,501,465</u>	<u>181,530</u>	<u>52,939</u>	<u>1,630,056</u>

NOTE (6) AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the St. Landry Parish Assessor in October and are actually billed to taxpayers in October or November. Billed taxes become delinquent on January 1 of the following year. The St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the taxing districts of the parish using the assessed values determined by the St. Landry Parish Assessor.

NOTE (7) PENSION PLAN

Plan Description - Substantially all employees of the Sheriff's office are members of the Louisiana Sheriffs' Pension and Relief Fund (System), a multiple-employer cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staff, which is administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71210-3163, or by calling (318) 362-3188.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (7) PENSION PLAN - (Continued)

Contributions to the System include one-half of 1 percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the state of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The rates for the current fiscal year were 10.75 percent for the employer's contribution and 10.0 percent for the employee's portion.

The St. Landry Parish Sheriff's employer contributions for the years ended June 30, 2006, 2005 and 2003 were \$487,778, \$351,460 and \$183,327, respectively. Employee contributions for the years ended June 30, 2006, 2005 and 2003 were \$453,743, \$358,942 and \$193,055, respectively.

Other -The Sheriff also remits to the Parochial Employees' Retirement System for retirement of the parish judges' secretaries. The contribution for the year ended June 30, 2006 was \$1,420. The Sheriff is reimbursed for these payments.

NOTE (8) SELF INSURED GROUP INSURANCE

The St. Landry Parish Sheriff participates in a modified self insured group health insurance program. Under this program, the Sheriff is responsible for a covered individual's claims up to a maximum of \$50,000 per person. Claims in excess of this maximum are the liability of a private insurance company. The activities of the group health insurance program are accounted for in the General Fund.

NOTE (9) POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The premiums for all retired employees of the St. Landry Parish Sheriff that elect to continue health care and life insurance benefits are paid by the Sheriff. The Sheriff recognizes the cost of providing health benefits under the modified self-insurance group health insurance program. Under this program, the Sheriff is responsible for a covered retiree's claim up to a maximum of \$50,000 per person, per plan year. The Sheriff's contributions to the self-insurance fund are financed on a pay-as-you-go basis. For the fiscal year ended, June 30, 2006, the total cost of providing health benefits for approximately 169 employees (active and retired) was \$1,243,088. The cost of providing health benefits for the retirees is not separable from the cost of providing benefits for the active employees.

NOTE (10) EXPENDITURES OF THE ST. LANDRY PARISH SHERIFF'S OFFICE PAID BY THE PARISH GOVERNMENT

Jail maintenance expenses of the Sheriff's office are paid by the St. Landry Parish Government and are not included in the accompanying financial statements.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006

NOTE (11) AMOUNTS PAID TO THE SHERIFF

The St. Landry Parish Sheriff receives a salary and an allowance, both of which are prescribed by Louisiana statutes.

NOTE (12) CHANGES IN AGENCY NET ASSETS

The following is a summary of changes in agency net assets:

	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Tax Collector Account</u>	<u>License Account</u>	<u>Prisoners Money Fund</u>	<u>Drug Seizure Fund</u>	<u>Subpoena Witness Fund</u>
Balance at							
July 1, 2005	\$54,348	\$409,678	\$1,711,741	\$30,874	\$3,373	\$18,611	
Additions	1,626,046	2,239,722	25,979,996	401,767	223,184	145	\$3,865
Reductions	(1,621,415)	(2,124,249)	(26,027,400)	(423,898)	(215,056)		(3,351)
Balance at							
June 30, 2006	<u>58,979</u>	<u>525,151</u>	<u>1,664,337</u>	<u>8,743</u>	<u>11,501</u>	<u>18,756</u>	<u>514</u>

NOTE (13) RESTRICTED NET ASSETS

At June 30, 2006, net assets include \$1,000,000 which is restricted for the purpose of the construction and/or acquisition of a training facility and a substation in the southeastern portion of the parish.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Taxes	\$7,300,000	\$8,000,000	\$8,872,146	\$872,146
Intergovernmental	930,000	1,045,000	1,214,721	169,721
Charges for services	1,757,000	1,707,000	1,982,079	275,079
Miscellaneous	195,000	182,700	261,841	79,141
<u>Total revenues</u>	<u>10,182,000</u>	<u>10,934,700</u>	<u>12,330,787</u>	<u>1,396,087</u>
<u>EXPENDITURES</u>				
Current operating	8,155,500	9,484,000	9,216,352	267,648
Capital outlay	600,000	685,000	612,008	72,992
<u>Total expenditures</u>	<u>8,755,500</u>	<u>10,169,000</u>	<u>9,828,360</u>	<u>340,640</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>1,426,500</u>	<u>765,700</u>	<u>2,502,427</u>	<u>1,736,727</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out			(24,171)	(24,171)
<u>Total other financing uses</u>	<u>-0-</u>	<u>-0-</u>	<u>(24,171)</u>	<u>(24,171)</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</u>	<u>1,426,500</u>	<u>765,700</u>	<u>2,478,256</u>	<u>1,712,556</u>
<u>FUND BALANCE, beginning of year</u>	<u>409,561</u>	<u>1,501,477</u>	<u>1,501,478</u>	<u>1</u>
<u>FUND BALANCE, end of year</u>	<u>1,836,061</u>	<u>2,267,177</u>	<u>3,979,734</u>	<u>1,712,557</u>

OTHER SUPPLEMENTARY INFORMATION
(OPTIONAL)

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
BALANCE SHEETS
JUNE 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
<u>ASSETS</u>		
Cash	\$3,880,518	\$1,494,815
Accounts receivable	300,824	217,586
Due from other funds	<u>122,260</u>	<u>72,598</u>
<u>Total assets</u>	<u>4,303,602</u>	<u>1,784,999</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$154,459	\$147,913
Payroll withholdings and payable	<u>169,409</u>	<u>135,608</u>
<u>Total liabilities</u>	<u>323,868</u>	<u>283,521</u>
<u>FUND BALANCES</u>		
Reserved for		
Training facility and substation	1,000,000	
Unreserved and undesignated	<u>2,979,734</u>	<u>1,501,478</u>
<u>Total fund balances</u>	<u>3,979,734</u>	<u>1,501,478</u>
<u>Total liabilities and fund balance</u>	<u>4,303,602</u>	<u>1,784,999</u>

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
<u>REVENUES</u>		
<u>Taxes</u>		
Ad valorem taxes	\$1,639,881	\$1,418,865
Sales taxes	<u>7,232,265</u>	<u>6,255,800</u>
<u>Total taxes</u>	<u>8,872,146</u>	<u>7,674,665</u>
Intergovernmental		
Salary reimbursement	147,876	133,675
State revenue sharing	261,623	260,947
State supplemental pay	225,564	186,257
Grants	107,914	164,180
LOC salary and mileage	151,605	171,537
Federal forfeited revenue		39,640
Racino	211,491	152,853
FEMA reimbursement	<u>108,648</u>	
<u>Total intergovernmental</u>	<u>1,214,721</u>	<u>1,109,089</u>
Charges for services		
Commissions earned on		
Civil and criminal fees	351,589	415,849
Fines	90,772	99,023
Licenses	60,188	54,161
Video poker	450,670	339,231
Bail bonds	55,674	35,762
Court attendance	14,185	14,800
Court cost	182,813	203,296
Administration fees	21,774	17,725
DWI testing fees	7,156	6,849
Prisoners		
Feeding and maintenance	710,681	676,327
Transportation	15,721	15,023
Social security fee	6,400	6,000
Special deputy insurance reimbursement	<u>14,456</u>	<u>37,660</u>
<u>Total charges for services</u>	<u>1,982,079</u>	<u>1,921,706</u>
Miscellaneous		
Tax costs and notices	39,710	40,772
Interest	33,097	16,031
Commissions - Commissary	17,123	
Concession	36,632	89,298
Sale of equipment and automobiles	2,700	3,050
Donations	3,238	2,050
Telephone commissions	39,716	41,379
Federal excise tax refunds	29,896	27,996
Miscellaneous	6,951	3,627
Insurance reimbursements	<u>52,778</u>	<u>10,239</u>
<u>Total miscellaneous</u>	<u>261,841</u>	<u>234,442</u>
<u>Total revenues</u>	<u>12,330,787</u>	<u>10,939,902</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
<u>EXPENDITURES</u>		
Current operating		
Personal services and benefits		
Deputies' salaries	\$5,105,161	\$4,118,906
Sheriff's salary	98,603	98,603
Sheriff's allowance	10,956	10,956
Retirement contributions	489,198	353,420
Payroll taxes	85,821	71,073
Materials and supplies		
Uniforms	65,213	42,909
Office expense	87,659	77,945
Postage	90,033	87,385
Printing	21,453	15,147
Deputy supplies	64,780	128,006
Supplies	16,049	11,416
Operating services		
Auto liability insurance	98,023	66,216
Deputy liability insurance	236,850	211,077
Hospitalization	1,243,088	1,211,001
Miscellaneous insurance	5,306	2,815
Auto fuel and oil	420,045	309,807
Equipment repair and maintenance	247,311	205,018
Training of personnel	20,441	38,849
Beepers	4,392	4,104
Telephone	69,638	59,962
Radio maintenance	10,608	5,132
Prisoner feeding	173,416	162,453
Prisoner transportation	1,206	2,598
Concession	33,548	79,745
Criminal investigation	111,998	47,900
Professional fees	31,564	23,873
Auditing expense	14,000	21,000
Deputy physicals	15,591	17,797
Official publications	41,525	39,322
Copier rental and expense	14,639	12,843
Computer operations and maintenance	63,006	109,372
Utilities	19,220	18,714
Prisoner medical	19,136	11,594
Dues and subscriptions	11,419	14,303
Canine	3,675	8,201
TRIAD	21,826	16,714
DARE expenses	19,036	11,916
Unemployment	2,250	7,414
Service station maintenance	7,483	121
Violence prevention task force		921
Building maintenance	14,898	5,253
Advertising	7,005	2,298
Liability expense	66,768	59,837

Continued on next page.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
<u>EXPENDITURES - Continued</u>		
Service station supplies	\$6,527	\$6,541
Juvenile services	22,515	7,027
Neighborhood watch	2,935	
Miscellaneous	538	4,907
<u>Total current operating</u>	<u>9,216,352</u>	<u>7,822,411</u>
 Capital outlay		
Automobiles	157,272	503,794
Buildings	261,660	78,375
Deputy and office equipment	193,076	790,792
<u>Total capital outlay</u>	<u>612,008</u>	<u>1,372,961</u>
 Debt service		
Interest on loan		12,306
<u>Total debt service</u>	<u>-0-</u>	<u>12,306</u>
 <u>Total expenditures</u>	<u>9,828,360</u>	<u>9,207,678</u>
 <u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>2,502,427</u>	<u>1,732,224</u>
 <u>OTHER FINANCING USES</u>		
Operating transfers out	(24,171)	(34,308)
<u>Total other financing uses</u>	<u>(24,171)</u>	<u>(34,308)</u>
 <u>EXCESS OF REVENUES AND OTHER SOURCES (USES)</u> <u>OVER EXPENDITURES</u>	<u>2,478,256</u>	<u>1,697,916</u>
 <u>FUND BALANCES, beginning of year</u>	<u>1,501,478</u>	<u>(196,438)</u>
 <u>FUND BALANCES, end of year</u>	<u>3,979,734</u>	<u>1,501,478</u>

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

REVENUES	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
Taxes				
Ad valorem taxes	\$1,300,000	\$1,500,000	\$1,639,881	\$139,881
Sales taxes	6,000,000	6,500,000	7,232,265	732,265
<u>Total taxes</u>	<u>7,300,000</u>	<u>8,000,000</u>	<u>8,872,146</u>	<u>872,146</u>
Intergovernmental				
Salary reimbursement	100,000	125,000	147,876	22,876
State revenue sharing	260,000	260,000	261,623	1,623
State supplemental pay	185,000	240,000	225,564	(14,436)
Grants	50,000	95,000	107,914	12,914
LOC salary and mileage	160,000	135,000	151,605	16,605
Federal forfeited revenue	25,000			
Racino	150,000	190,000	211,491	21,491
FEMA reimbursements			108,648	108,648
<u>Total intergovernmental</u>	<u>930,000</u>	<u>1,045,000</u>	<u>1,214,721</u>	<u>169,721</u>
Charges for services				
Commissions earned on				
Civil and criminal fees	375,000	290,000	351,589	61,589
Fines	100,000	80,000	90,772	10,772
Licenses	30,000	50,000	60,188	10,188
Video poker	320,000	375,000	450,670	75,670
Bail bonds	25,000	48,000	55,674	7,674
Court attendance	15,000	14,000	14,185	185
Court cost	200,000	150,000	182,813	32,813
Administrative fees	20,000	20,000	21,774	1,774
DWI testing fees	5,000	6,000	7,156	1,156
Prisoners				
Feeding and maintenance	642,000	642,000	710,681	68,681
Transportation	10,000	13,000	15,721	2,721
Social security fee	5,000	5,000	6,400	1,400
Special deputy insurance				
reimbursement/commissions	10,000	14,000	14,456	456
<u>Total charges for services</u>	<u>1,757,000</u>	<u>1,707,000</u>	<u>1,982,079</u>	<u>275,079</u>
Miscellaneous				
Tax costs and notices	37,000	36,000	39,710	3,710
Interest	10,000	28,000	33,097	5,097
Commissions - Commissary	25,000	15,000	17,123	2,123
Concession	50,000	36,000	36,632	632
Sale of equipment and automobiles	3,000	2,700	2,700	
Donations	2,000	2,000	3,238	1,238
Telephone commissions	40,000	35,000	39,716	4,716
Federal excise tax refunds	25,000	25,000	29,896	4,896
Miscellaneous	3,000	3,000	6,951	3,951
Insurance reimbursements			52,778	52,778
<u>Total miscellaneous</u>	<u>195,000</u>	<u>182,700</u>	<u>261,841</u>	<u>79,141</u>
<u>Total revenues</u>	<u>10,182,000</u>	<u>10,934,700</u>	<u>12,330,787</u>	<u>1,396,087</u>

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2006

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
EXPENDITURES				
Current Operating				
Personal services and benefits				
Deputies' salaries	\$4,300,000	\$5,115,000	\$5,105,161	\$9,839
Sheriff's salary	109,000	109,000	98,603	10,397
Sheriff's allowance	10,900	10,900	10,956	(56)
Retirement contributions	350,000	501,500	489,198	12,302
Payroll taxes	86,000	86,000	85,821	179
Materials and supplies				
Uniforms	40,000	45,000	65,213	(20,213)
Office expense	100,000	100,000	87,659	12,341
Postage	117,000	112,000	90,033	21,967
Printing	15,000	20,000	21,453	(1,453)
Deputy supplies	95,000	65,000	64,780	220
Supplies		15,000	16,049	(1,049)
Operating services				
Auto liability insurance	66,000	96,000	98,023	(2,023)
Deputy liability insurance	220,000	240,000	236,850	3,150
Hospitalization	1,500,000	1,500,000	1,243,088	256,912
Miscellaneous insurance	1,000	4,500	5,306	(806)
Auto fuel and oil	300,000	450,000	420,045	29,955
Equipment repair and maintenance	100,000	250,000	247,311	2,689
Training of personnel	40,000	35,000	20,441	14,559
Beepers	3,600	4,400	4,392	8
Telephone	65,000	69,000	69,638	(638)
Radio maintenance	5,000	5,000	10,608	(5,608)
Prisoner feeding	150,000	170,000	173,416	(3,416)
Prisoner transportation	3,500	3,500	1,206	2,294
Concession	50,000	34,000	33,548	452
Criminal investigation	50,000	40,000	111,998	(71,998)
Professional fees	30,000	30,000	31,564	(1,564)
Auditing expense	21,000	15,000	14,000	1,000
Deputy physicals	10,000	15,000	15,591	(591)
Official publications	30,000	30,000	41,525	(11,525)
Copier rental and expense	13,000	13,000	14,639	(1,639)
Computer operations and maintenance	40,000	65,000	63,006	1,994
Utilities	23,000	23,000	19,220	3,780
Prisoner medical	30,000	30,000	19,136	10,864
Dues and subscriptions	12,000	12,000	11,419	581
Canine	25,000	8,000	3,675	4,325
TRIAD	15,000	25,000	21,826	3,174
DARE expenses	15,000	15,000	19,036	(4,036)
Unemployment	3,500	2,200	2,250	(50)
Service station maintenance	15,000	15,000	7,483	7,517
Marine division	1,000	1,000		1,000

Continued on next page.

ST. LANDRY PARISH SHERIFF

OPELOUSAS, LOUISIANA

GENERAL FUND

DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2006

	<u>BUDGET</u>			<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES - Continued</u>				
Building maintenance	\$15,000	\$5,000	\$14,898	\$ (9,898)
Advertising			7,005	(7,005)
Liability expense	50,000	55,000	66,768	(11,768)
Service station supplies			6,527	(6,527)
Posse building expense	5,000	15,000		15,000
Juvenile services	15,000	25,000	22,515	2,485
Neighborhood watch		3,000	2,935	65
Miscellaneous	10,000	1,000	538	462
<u>Total current operating</u>	<u>8,155,500</u>	<u>9,484,000</u>	<u>9,216,352</u>	<u>267,648</u>
 Capital outlay				
Automobiles	200,000	200,000	157,272	42,728
Deputy and office equipment	300,000	225,000	193,076	31,924
Buildings	100,000	260,000	261,660	(1,660)
<u>Total capital outlay</u>	<u>600,000</u>	<u>685,000</u>	<u>612,008</u>	<u>72,992</u>
 <u>Total expenditures</u>	<u>8,755,500</u>	<u>10,169,000</u>	<u>9,828,360</u>	<u>340,640</u>

RELATED REPORTS

Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



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 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Sheriff Laura Balthazar
 St. Landry Parish
 Opelousas, Louisiana

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the St. Landry Parish Sheriff, as of and for the year ended June 30, 2006, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated September 21, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Landry Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Sheriff Laura Balthazar
St. Landry Parish
Opelousas, Louisiana
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This report is intended for the information and use of management and the appropriate regulatory or legislative body and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company

Opelousas, Louisiana
September 21, 2006

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2006

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the St. Landry Parish Sheriff.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish Sheriff were disclosed during the audit.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2006

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

Compliance

None

Internal Control

None

SECTION II - MANAGEMENT LETTER

None